P

G. R. S. IX-5]

Previous references.

File No. 170-16

Serial Nos. 1 and 2

1916: 17
(G. F.)

Later references.

G. F. 170-16 & 3-7,
B. Feby 17
G. F. 110-17 & 1 & 2, B.
Para 18.

GENERAL AND REVENUE SECRETARIAT.

P. H4
(E)

Serial Nos. 1 and 2

Part B for February 1917

SUBJECT.

Note of new K. L. Dutta on" Simplification of work in the District and Taluq Treasuries and the reorganisation of their establishments.

Sl. 2. H. orders:-

approves his proposals as far as simplification of work and revision of forms and registers are concerned and directs that the scheme be given effect to in the 1st instance in the Bengal Secretariat from the 1st March 1917.

H. Sharpe
22-2-1917.

W D 88—GPB—50,000—24-7-16

GENERAL AND REVENUE SECRETARIAT.

( )

NOTES.

170-16

G. F. File No.

FILE HEADING.

Note of Mr K. L. Dalla on "Simplification of work in the District and Taluk treasuries and the reorganisation of their establishment

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

GPB—35,000—15-6-12

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

SOLICITOR TO THE GOVT. OF INDIA
CIVIL BRANCH
BANGALORE

Reference.

1.
Mr. Datta's note on
Simplification of work in District
and Taluk Kacheris and Reorganisation of their establishments.

—

2.
Forwarded with Compliments to the Comptroller. Gen. for favour of his opinion

BD

B Sreenivasa Iyengar
8-2-17.

For the Secy.

Received 10.2.17

(1) I have studied the note & appended my remarks.

(2) Has the matter been referred to the Rev. Comm. for opinion? If so when? When is his reply expected?

R 114
10-2-17

(3) This will be discussed in today's Committee & further action taken as decided maybe

M
10/2/17

PTO

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—50,000—5-8-15

G. R. S. 12]

Compliments opinion 7? 836

General and Revenue Secretariat.

G. F. File No. 170 of 1916.

Serial No. R 110/15-2-17

Para 4.

4 It is unnecessary to pass transfer transactions through the treasury books except where they relate to fund and deposit heads for which balanced accounts are kept in treasuries and payments of which are made by them with refer ence to balances. It is necessary to follow the procedure proposed in this para as it will relieve treasuries of work which they need not do and as it will also lead to earlier submission of monthly accounts.

Para 5.

5. Two treasuries at the same place for doing the same kind of business are unnecessary and there is no need for separate Taluk treasuries at District Head Quarters except for receiving and remitting to District treasuries revenue collections for which departmental accounts have to be kept in Taluk Offices.

Paras 7 to 12, 20 & 22.

6. The forms of accounts and registers proposed in these paras provide for a methodical recording of transactions by Taluk and District treasuries, for submission of daily and monthly accounts by the former to the latter, and for submission of returns and accounts by the latter to Account Office. As suggested by Mr. Datta

NOTE—Contn. sheet.

GPB—70,000—17-12-15

Serial No.

in para 50, the new system may be introduced at Bangalore in the first instance, and then the forms of accounts and registers may be finally settled and printed after making any changes in detail, which practical working may suggest.

Para 13.

7. I agree.

Paras 14 and 15.

Para 52 of Taluk Treasury Manual and the Note under it contain conflicting provisions. The former states that receipts should be classified not by the Taluk Treasury but by the District Treasury while the latter states that there is no objection to a preliminary classification being made in the Taluk Treasury. When the work is done in the Taluk Treasury it is unnecessary to do it over again in the District Treasury. The District Treasury need examine Taluk Challans only in regard to items unclassified by Taluks and for correcting mistakes in classification when the totals reported by taluks in their monthly accounts differ from totals made in the District Treasury from daily accounts received from Taluks. The method of compiling the Taluk Accounts suggested in these paras is much simpler than the present and may be adopted.

Paras 16 and 18.

As the list of payments will be

NOTE—Contn. sheet.

GPB—70,000—17-12-15

Serial No.

an extract of the register of classified bills proposed in these paras it will be received in a more convenient form for being dealt with by the different auditing branches of this office. The preparation of carbon copies is necessary to save work to treasuries and to secure prompt submission of accounts.

Paras19 & 23. I agree.

Para 24.

The new form of register proposed in this para to be kept by treasuries for noting amounts payable and paid to Gazetted Officers will be introduced.

Para 25.

It is not possible for treasuries to check the correctness of original and supplemental claims on account of establishment charges without keeping a regular audit register. The instructions issued to treasuries regarding alterations of establishments do not serve any useful purpose. Irregular or excess payments can only be discovered in the course of audit in the Comptroller's Office Except when a new establishment is sanctioned and a new officer begins to draw establishment bills on the treasury no instructions from the Account Office to the latter is necessary.

The present system of communicating to treasuries

GPB—70,000—17-12-15

Serial No.

alterations in establishments and requiring them to honour bills in the light of such instructions may be discontinued. So long as bills are signed by responsible officers authorised to draw bills, the treasuries may cash them after exercising ~~duly~~ only the checks prescribed in Article 13 Civil Account Code.

Paras 26, 27 and 31.

12. I agree. Separate advices are unnecessary. I do not see any objection to authorise Taluk treasuries to issue and cash Remittance Transfer Receipts.

13. Para 28. I agree.

Para 29. Steps will be taken to notice such irregular issues of Remittance Transfer Receipts.

14. Para 30. With a separate register giving all particulars of Remittance Transfer Receipts and bills issued, separate counterfoils of these giving a few of the same particulars are unnecessary.

15. Paras 32 & 33. I agree.

16. Para 34. Steps will be taken to prevent crediting under "Deposits" all items which can at once be brought under some head of revenue. The security deposits referred to in this para are apparently items like the Excise license fees which are ultimately creditable to revenue and such

NOTE—Contn. sheet.

GPB—70,000—17-12-15

Serial No.

items can also be taken direct to the Revenue head concerned instead of being kept under deposits.

17. Para 35. This is in accordance with the general principle stated in para 23. District treasuries need not keep copies of deposit transactions of Taluk Treasuries.

18. Paras 36 to 44. I agree.

Para 45 to 50.

19. Treasury service should be made more attractive than it is; otherwise it is not possible to improve the quality of work of treasuries. The revision of rates of pay proposed by Mr. Datta is very necessary. The reduction in the strength of establishment proposed is I think feasible in view of the suggested simplification and reduction of work. The authority most concerned with the work of treasuries is the Comptroller and the best arrangement is to place the treasury establishment under him. The accounts staff of Public Works and Railway Division Offices is under the Comptroller and the suggestion of Mr. Datta is to adopt a similar arrangement in regard to the establishment of treasuries also.

M. R. Venkatarama Rao
Comptroller

NOTE—Contn. sheet.

GPB—70,000—17-12-15

WD 1233—GPB—60,000—1-12-16—S.

Financial Secy's Office

G. R. S. III-2

General and Revenue Secretariat.

C & F File No. 170 of 1916.

Serial No.

To Mr. Datta's note on the "Simplication of work in District and Taluk Treasuries".

---

2. The idea of abolishing Taluk Treasuries at District Headquarters is attractive. But as the most important part of the Revenue collections has necessarily to be received at the Taluk Treasuries, there are difficulties in the way of giving effect to the idea.

2. The arrangements under which the Taluk Shroff will have to carry the daily collections every evening amounting in some cases to thousands of rupees from the Taluk Office to the District Treasury do not appear to be safe or convenient. In Bangalore he will have to pass through crowded streets and in Mysore City from one end of the town to another. It is also doubtful whether the Nagadi Gumasta can be dispensed with. The receipts will have to be shroffed twice, once when they are received from the parties in the Taluk treasuries, and a second time when they have to be shroffed in the District Treasury. The second shroffing will have to be done in the presence of the Taluk Shroff and for this purpose he will have to be absent from the Taluk Office for long hours in the busy seasons--when his presence in the Taluk Office will also be most urgently required.

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2)

General and Revenue Secretariat. | G & F File No. 170 of 1916.

Serial No.

23 The Revenue Commissioner's opinion on this point will be useful.

24 Para 26. I am afraid I cannot agree to the discontinuance of advice in respect of Remittance Transfer Receipts and Supply bills. The difficulty as regards Taluk Treasuries issuing Remittance Transfer Receipts on one another is that they are for the most part of the time in charge of Ministerial Officers whose names are not gazetted. The Amildars are nominally in charge but the work is mostly done by the Shirestedars. It is difficult to keep all the Taluk Treasuries informed of the names of Amildars and Shirestedars in charge and keep them furnished with specimen signatures.

25 As regards avoiding duplication of Deposit registers in the District, the subject was considered when similar duplication in respect of Pension and Savings Bank Work was stopped sometime ago. ~~The money~~ Many of the Deposit items being connected with Revenue transactions, however which the District Office might exercise some check, the matter was left as it was. The suggestions in this matter may be accepted.

26 Para 44. As regards reducing the work by consolidating Villagewar Irsalpatties into one, I do not see any objection from the Treasury standpoint; but the Revenue Commissioner's opinion may be awaited.

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

File No. 57 170 of 1916

Serial No.

27. Para.45. I agree with the suggestion of a Provinicial Treasury Accounts Establishment under the Comptroller. The subject was several times discussed in the Gazetted Officers' Conference of the Accounts Department

28. Para 46. The Accounts Entrance Test on the lines suggested in para 46 has already been instituted and the departmental examination referred to in that para already existed in the shape of the Divisional Accounts Test.

29. The scheme proposed in page 20 of Mr. Datta's note is not likely to give regular flow of promotion Out of 119 appointments, only 13 carry pay exceeding Rs.45, while as many as 60 are on Rs.30 and below. A scale like this is not likely to attract promising School Final Men not to mention Intermediates and Graduates.

30. As regards other suggestions I agree generally, but it is difficult to say how the changes proposed will work in actual practice. Specially, it has to be seen how Datta the extensive use of carbon paper copies recommended will be found satisfactory in actual practice. As suggested by Mr. Datta, the changes proposed may be introduced at Bangalore experimentally and extended to other Treasuries after they have been found to work satisfactorily.

M
16.2.17

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat.

G. F. File No. 170 of 1916.

Serial No.

31. The subject was considered by the finance Committee on the 16th February 1917 and their resolution in the matter is placed below:—

A/S Fin will please prepare a brief draft according to the Committee's resolution & submit it before 4 P.M.

M
16/2/17.

32. Draft subd
Hon. MWK
16/2/17

33. F(Secy). 16
16.2.17

1st member
Dewan

34. May be offered
Secy
16/2

1893
16.2.17
4806
9.1.17

35. Draft may issue.

36. I presume the Comptroller will issue detailed instructions to the Treasury Officer, for his guidance.

19.2.17. dc

19.2.17

19.2.17

NOTE—Contn. sheet.

GPB—70,000- 17-12-15

G. R. S. 12]

General and Revenue Secretariat.	R & I File No. 170 of 1916.

Serial No.	
2.	From the Comptroller & Govt " Revenue Commissioner in Rajputana Delhi Copy & Pr: I Passes orders on the suggestion referred to above in Ser: 1, directing that the Scheme may give effect from 1st March 1917

No. 4633—5
dt: 19.2.17

NOTE—Contn. sheet.

GPB—70,000—17-12-15

Extract from the Proceedings of the 7th meeting of the Finance Committee held on Friday the 16th February 1917.

. Subject: Simplification of work in the District and Taluk Treasuries and reorganisation of their establishment.

Opinion of the Committee: "As regards 'Simplification of work in District Taluk Treasuries etc.', the scheme may be given effect to in the District of -- Bangalore from the 1st March 1917. Necessary instructions may be issued by the Financial Branch, the draft being submitted to the Dewan."

P Chakravarti

Secretary, Finance Committee.

23

SIMPLIFICATION OF WORK IN DISTRICT AND TALUK TREASURIES AND REORGANISATION OF THEIR ESTABLISHMENTS.

SIMPLIFICATION OF WORK IN DISTRICT AND TALUK TREASURIES AND REORGANISATION OF THEIR ESTABLISHMENTS.

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SIMPLIFICATION OF WORK IN DISTRICT AND TALUK TREASURIES AND REORGANISATION OF THEIR ESTABLISHMENTS.

Two methods for compilation of treasury accounts in British India.

There are two methods according to which the accounts of treasuries in British India are compiled, namely, one according to which the accounts of treasuries in the Madras Presidency are compiled and the other according to which those in other Provinces of British India are compiled. In the Madras Presidency, a Treasury Officer is required to submit his accounts completely classified under the various major, minor and detailed heads under which the Accountant-General is required to prepare his accounts. In other Provinces, however, the Treasury Officer simply submits to the Accountant-General a bi-monthly list of all payments made by him and a monthly cash account showing his receipts. In his lists of payments, he shows in detail all the bills paid by him, the net amounts only being shown, while separate schedules are submitted for payments of cheques issued by each department, and for payments of deposits, R. T. receipts, supply bills, etc. In his cash account he shows only the monthly totals of such classes of receipts as occur frequently, such as, Land Revenue, Excise Revenue, etc., for which separate schedules showing their classification under detailed heads are required to be submitted. All other receipts of a miscellaneous nature are recorded by him in detail in the body of his cash account. Every item recovered is entered by him immediately on receipt either in his cash book or in some register subsidiary thereto. All receipts of a miscellaneous nature are recorded in detail in the cash book and in the monthly cash account, but all those of frequent occurrence or belonging to departments for which separate returns are submitted, are recorded in registers from which daily totals pass into the cash book and monthly totals only into the cash account. In this register, columns are provided for any necessary detailed heads. In his cash account, only the monthly totals are shown as mentioned above, supported by separate schedules giving totals under the detailed heads, but no other details such as the total daily receipts or the names of persons paying are required. Similarly in the case of payments, only the net cash paid is entered in the cash book or in a register subsidiary thereto. Those entered in the cash book are simultaneously entered in the list of payments also. But in the case of those which are entered in subsidiary registers, only the monthly totals are entered in the list of payments, while the details are copied in schedules to be submitted to the Account Office. All deductions are, of course, entered in detail in the paid bills, but in the treasury accounts there is never a gross debit by *per contra* credit of the amount deducted from the bill, even if a sum is recovered under the Accountant-General's orders. There are only two exceptions to this rule of net debits. In the case of Local Fund payments, the gross amount of the voucher is charged and the deductions are credited *per contra*; and similarly, when a deposit is subject to abatement, the full sum is charged and the sum abated is brought to credit in the cash account.

Prompt submission of monthly accounts to the Account Office by treasuries in all Provinces other than Madras.

2. The compilation of the accounts to be rendered to the Accountant-General goes on daily with reference to each day's transactions including both receipts and payments, the transactions being entered either direct in the cash account or in the list of payments or in a schedule subsidiary thereto; so that on the last day of the month the accounts are completed by making totals of the subsidiary registers and entering the totals in the cash account or the list of payments and making totals also of the miscellaneous transactions entered in the body of the cash account, or the list of payments; and thereafter making the grand totals of both and reconciling the totals of the opening balance and the total receipts of the month with the total of the closing balance and the total payments of the month. It is thus possible to despatch the accounts of a month on the first working day of the following month.

Delay in submission of treasury accounts in Madras.

3. In Madras, the transactions are classified under the various heads and the gross amounts of the bills paid, have therefore to be shown under the proper heads by *per contra* credit of the deductions under

the proper heads of receipts. The preparation of a classified account of the transactions thus takes sometime and the accounts are therefore rendered to the Accountant-General on the 10th of the month following that to which they relate.

4. The procedure followed in Mysore is a combination of the above two methods. Here, the Treasury Officer brings to account the gross amounts of bills by *per contra* credit of the deductions to the proper heads of receipts. But, no classified account is rendered to the Comptroller. All that the Treasury Officer does is to submit a bi-monthly list of payments and a monthly cash account as in the case of all treasuries in India other than those in the Madras Presidency, but in the lists of payments he shows the gross amounts of the bills paid and he has to show the deductions as receipts in his cash accounts. All this throws a considerable amount of extra work on the Treasury Officer without any commensurate result. He has to maintain special registers for these deductions such as payments on account of Insurance, Provident Fund, recoveries under orders of the Accountant-General, recoveries of the House-building Advances, recoveries of Motor Advances and the like. Such registers are not maintained by any treasuries in British India except those in the Madras Presidency. For all this extra work, Madras has to employ a much larger staff in its treasuries than any other Province but as the Accountant-General gets complete classified accounts, there is a considerable saving of work in his office. In Mysore, the treasury staff is large but there is no corresponding saving of work in the Comptroller's Office as the latter does not get a classified account from the treasury and the Comptroller has to prepare a monthly classified abstract of the transactions of every treasury. This system is obviously more costly than it need be. The system followed by treasuries in Provinces other than Madras, is undoubtedly the simplest and should be adopted in Mysore also.

Mysore procedure, a combination of both involving considerable extra work and delay in submission of monthly treasury accounts.

5. Then again there is a considerable amount of duplication of work between the treasury and the taluk treasuries and this should be avoided as explained below.

Receipts and Payments at Headquarters of Districts by Taluk Treasuries.

6. At present at the Headquarters of every district there is a District Treasury as well as a Taluk Treasury and both receive money and make payments, the distribution of work being somewhat arbitrary. The receipts and payments at Taluk Treasuries are recorded there in subsidiary registers and in the cash book and extracts from these with the challans for the receipts and the vouchers for the payments are sent daily to the District Treasury where they are posted again in a special ledger of receipts maintained for each taluk and a special register of list of payments. As regards payments, the orders of the Comptroller whether they are salary slips, orders about establishments or letters of credit, have to be communicated by the District Treasury to the Taluk Treasury which has to maintain special registers for them. A great deal of work is thus done at the Taluk Treasury, which is done again at the District Treasury. In no District Headquarters are the two offices situated far apart and it should be immaterial to the parties concerned, be they Local Fund or Government Officers or members of the public, whether they are required to have their transactions at the District Treasury or the Taluk Treasury. In future, therefore, the Taluk Treasuries at Headquarters of districts should cease to be paying offices, that is, they should not make any payments whatever. They should not also receive any money unless the collection is in charge of the Amildar and he has to keep detailed accounts of these collections. In such cases, the challans with which money is presented at the treasury have to be passed by the Amildar or an Assistant of his, in token of the fact that he has made the necessary entries in his collection registers. In such cases, it is, of course, convenient that the money should be received at the Taluk Treasury as otherwise the payer will have to go to the District Treasury also, to pay the money after getting the challan passed by the Taluk Office. In such cases, therefore, the money should continue to be received at the Taluk Treasury but, in all other cases, the money should invariably be received at the District Treasury and not at the Taluk Treasury. This will reduce the work of Taluk Treasuries at Headquarters of districts very substantially, namely, to receiving collections of Land and Excise Revenues. The headquarters taluk treasuries should not also keep any cash balance in their treasuries

Headquarters taluk treasuries not to make any payments in future and to receive only special kinds of receipts.

but should remit to the District Treasuries all amounts received by them before the close of the day. This will do away with the necessity for maintaining any barr guard at headquarters Taluk Treasuries. In fact, the Taluk Treasuries at headquarters of districts will cease to be treasuries altogether. Each such treasury has at present a nagadi gumasta, a shroff and two gollars. There will be no necessity to keep a nagadi gumasta as there need be no compilation of accounts. One shroff and a gollar will be sufficient. The shroff will receive the Land Revenue and Excise collections with the challans passed by the Amildar's clerk and enter them in a register showing the number of challans, the name of the party from whom received and the amount in two columns one for Land Revenue and the other for Excise. At the end of the day he will take the collections accompanied by one or two of the peons of the taluk to the District Treasury with his collection book, and the challans and the money will be received there and entered in the cash book and subsidiary registers as in the case of receipts directly paid into the treasury, a receipt being given by the Treasurer in the Taluk Shroff's collection register, the amount being stated both in figures and words. In the collection season the District Treasury may be kept open a little longer for the receipt of the collections at the taluk. A separate chest may also be given to the Taluk Shroff to keep his collections pending shroffage of the collections at the District Treasury.

Receipts and Payments at Taluk Treasuries.

Record of transactions at Taluk Treasuries.

7. As regards other Taluk Treasuries, the registers and accounts should be as simple as possible. Receipts should be classified as at present, while, payments need not be classified in greater detail than to separate them into two main classes, namely :—(1) Bills and vouchers for salaries, establishment, travelling allowance, contingencies, etc., and (2) payments on account of deposits, Local and Municipal Funds, Post Office, etc., for which separate balanced accounts are maintained in taluks. The receipts may be sub-divided into two main divisions, namely :—

(1) Receipts under service heads, *e.g.*, Land Revenue, Excise, Assessed Taxes, Stamp Revenue, Law and Justice, Police, Education, Agriculture, Industries and Commerce, Pension Contributions, Public Works receipts, Forest receipts, etc., and

(2) Receipts on account of debt and deposit transactions such as Revenue deposits, Judicial deposits, Local Funds, Municipal Funds, Cash receipts on account of Life Insurance premium, Post Office, etc.

For debt and deposit transactions, separate detailed subsidiary registers should continue to be maintained as at present, but for receipts under service heads there should be one subsidiary register in Form A in which separate sets of pages should be set apart for each class of receipts such as—Land Revenue, etc., with separate columns for each necessary detailed head.

Receipt of money at taluks.

8. As soon as any money is presented at a Taluk Treasury with a challan, such challan should be passed by the taluk clerk concerned, after it has been posted in his collection register, if it is an item of revenue for which detailed collection registers are maintained in the Taluk Office. The passed challan should then be taken to the nagadi clerk. If no such register is maintained, the challan should be presented to the nagadi clerk direct. In all cases, the amount of the challan should be entered by the nagadi clerk in his subsidiary register mentioned above, under the proper head and the amount should be received by the shroff. The daily totals of the different sections of the subsidiary register of revenue should be first abstracted in a register in Form B and the grand total of this register as well as the totals of the other sub-registers should be carried to the cash book every day which will thus be only an abstract of daily totals of all the subsidiary registers. The cash book will be in Form D.

Payments at taluks.

9. Similarly, when a voucher is presented for payment, the nagadi clerk will enter it in the sub-register concerned and submit it to the Sheristadar for signing the payment order. The daily totals from these registers should be similarly carried to the cash book.

Subsidiary registers to be maintained at Taluk Treasuries.

10. The following is a list of subsidiary registers which should be maintained in Taluk Treasuries :—

For Receipts.

(1) A subsidiary register in Form A with separate sets of pages set apart for each kind of revenue and having separate columns for all the detailed heads under which the revenue in question is required by the Account Office, to be classified.

(2) A register of receipts and payments in Form C on account of Local Funds and Municipalities, with separate columns for each Local Fund and Municipality having transactions with the taluk.

(3) A register of receipts on account of deposits of each Court in C. A. Code Form.

(4) A register of cash orders issued in C. A. Code Form.

(5) A register of receipts and payments from and to the Post Office.

(6) A register of other miscellaneous receipts.

For Payments.

(1) A register of bills and miscellaneous payments, including those of the P.W.D.

(2) A register of pension payments in Form H.

(3) A register of repayments of deposits of each Court.

(4) A register of cash orders paid.

(5) A register of cheques paid other than those of Local Funds and Municipalities.

11. The above list of subsidiary registers is probably not exhaustive, but the Comptroller should be able to complete it and prescribe forms for all the registers to be maintained. Taluk Officers should be prohibited from opening any registers not prescribed by the Comptroller. If any Taluk Treasury Officer considers it necessary to open any new register, he should do so only with the previous sanction of the Comptroller and with his approval of the form in which the register should be maintained.

No register to be opened without Comptroller's sanction.

12. Carbon copies of the entries made in all the registers should be required to be made and sent daily to the District Treasury together with a copy of the cash book, in Form E. Carbon copies of the registers for deposits and Local and Municipal Funds and of revenue need not however be sent daily but should be sent only monthly on the last day. Carbon copies of the subsidiary registers showing details of miscellaneous unclassified receipts should be sent daily accompanied by the challans concerned and carbon copies of the register showing payment of salary, etc., bills should also be sent daily supported by the vouchers. But, no copies of the detailed registers maintained for revenue receipts which can be classified at the taluks and for deposits and Local and Municipal Funds need be sent daily. At the end of the month all the sub-registers should be totalled and a monthly account showing these totals both on the receipt and payment sides should be sent to the District Treasury in Form E, accompanied by carbon copies of the subsidiary registers for Revenue receipts, deposits receipts and payments and Local and Municipal Funds payments. A form of the detailed account required for revenue for which the Comptroller requires details is appended (Form F). As regards transfer transactions, they should be recorded both in the Taluk and the District Treasury in a special register (Form G) which should show both the head 'debited' and the head 'credited,' the nature of the transaction and the number of the challan or voucher with reference to which the transfer adjustment is made. At the end of the day the total amount thus adjusted by transfer should be arrived at in the register and if this amount is deducted from the total receipts and the total payments of the day, as shown in the accountant's cash book the net receipts and payments should agree with the receipts and payments shown in the treasurer's cash book. After the transfer transaction has been recorded in the transfer register, it will of course, be posted in the subsidiary register concerned, with a quotation of the number of the entry in the transfer register and will pass into the accountant's cash book through the subsidiary registers. No entries will be made from the transfer register to the accountant's cash book direct.

Daily and monthly accounts to be rendered by Taluk Treasuries.

Receipts and Payments at Headquarters of District Treasuries.

13. The District Treasury Establishment is now divided into 3 sections, namely :—(1) the Accountant's section, which deals with receipts and payments at the Headquarters, (2) the Compilation section, which

Present system of compilation laborious—New system suggested.

compiles the accounts of the Headquarters as well as the Taluk Treasuries, and (3) the Treasurer's section which receives money on challans passed by the Accountant and the Treasury Officer and pays money on vouchers passed for payment by the same officers. The Civil Account Code however, contemplates only two sections, namely, the Accountant's and the Treasurer's The sub-division of the Accountant's section into two parts is quite unnecessary. So far as the transactions at Headquarters are concerned, the registers maintained in the Accountant's section should contain all the necessary details and the further compilation of these transactions in the Compilation section should be unnecessary. At present, departmental receipts when tendered to the treasury are entered in the subsidiary register maintained in the Accountant's section which shows only the total of each challan. Then at the end of the day, the challans are made over to the Compilation section where they are again posted under detailed heads in the ledger. These two registers involve a lot of duplication of work and are quite unnecessary. One register in Form A with detailed heads maintained in the Accountant's section should be enough and when the challans are tendered, they should be posted directly into this register and the daily totals should be carried first to an abstract in Form B as in Taluk Treasuries and the grand total of this should be posted daily in the cash book which should be in Form D. The ledger now maintained for the Headquarters Treasury in the Compilation section should be discontinued. So far as the transactions at Headquarters are concerned they will be recorded more or less in the same forms as in the case of those of the Taluk Treasuries.

14. There should be one or two clerks to compile the accounts of the Taluk Treasuries Separate volumes of ledgers for receipts and separate lists of payments for each Taluk are now maintained in the Compilation section. All these ledgers and different lists of payments are unnecessary and should be discontinued. At present, the compilation of the receipts at Taluk Treasuries is made both in the Taluk Office as well as at Headquarters. At the end of the month the Taluk Treasuries send details of all the receipts in monthly statements and these are compared with the compilations made at Headquarters. The Compilation section compiles details of the Headquarters' receipts as well as those of the Taluk Treasuries and these details are combined at the end of the month and separate schedules are prepared for the Account Office, showing the combined totals. The preparation of these combined schedules thus takes sometime and the accounts of the Treasury are sent to the Account Office only on the 10th of the month which is the due date, though as a matter of fact, they are often sent much later. All this laborious system requires to be changed and the compilation work so simplified that the accounts can be rendered to the Account Office on the third or fourth of the month following that to which they relate.

Present system of compilation of Taluk Treasury accounts laborious.

15. When the Taluk Treasuries are required to prepare a detailed schedule showing the classification of the receipts, it is unnecessary for the District Treasury to prepare them again independently from the challans. Carbon copies of the subsidiary registers maintained at sub-treasuries and the corresponding challans should be sent to the District Treasury at the end of the month with the monthly accounts. The District Treasury should post only the daily total under each head in a subsidiary register in Form D for each Taluk Treasury. When the monthly accounts are received from the Taluk Treasury, the monthly total in the taluk subsidiary register under the respective head should be examined with the corresponding total shown in the extract received from the Taluk Treasury and if the totals correspond, the Sub-Treasury extract need not be examined in detail. If, however, they disagree, the Sub-Treasury extract should be examined to trace the cause of the difference. The monthly totals of the Taluk cash account under the detailed heads should then be posted in the Headquarters subsidiary registers after they have been totalled and the grand totals of the district including taluks arrived at and posted into the District Cash Account. The subsidiary register for both Headquarters and the Taluk should be in convenient size and should be subdivided into separate volumes of convenient size.

Proposed system of compilation of receipts.

16. As regards payments at Headquarters, there should be one subsidiary register for payments made on bills, subdivided into the following parts :—

Compilation of payments at Headquarters.

(*a*) Salary and T. A. bills of gazetted officers including P. W. Officers.

(*b*) Establishment bills of officers on provincial or circle scale including P. W. Officers.

(*c*) Other Establishment, T. A., contingent and other miscellaneous bills for which no balance accounts have to be maintained at treasuries.

(*d*) Public Works work bills.

There should also be separate sub-registers as at present for cheques of different departments, for repayment of deposits, remittance transfer receipts, supply bills, Local Funds, Municipal Funds, Post Office, and other payments for which separate schedules have to be submitted to the Comptroller and for which separate balanced accounts are maintained at the Treasury. As soon as each such document is presented at the Treasury for payment, it should be entered in the sub-register concerned and the document should be passed for payment by the Accountant and Treasury Officer, after comparison with the corresponding entry in the subsidiary register. The vouchers should then be paid by the treasurer.

Treasurer's Accounts.

17. The treasurer should maintain only a cash book in which he should enter his receipts and payments in chronological order as each transaction takes place. No attempt at any classification need be made by him.

Compilation of payments at taluks.

18. As regards compilation of payments at taluks, immediately the daily accounts are received from Taluk Treasuries, all the payment vouchers received from all the taluks including payments under classes *a*, *b*, *c* and *d* but excluding those for which separate balanced accounts are maintained, should be numbered every day in one consecutive series for the whole month. They should then be posted one by one in the taluk subsidiary register of payments maintained at the District Treasury in the same form as the subsidiary register maintained for the Headquarters transactions, the only difference being that the latter has only one column in the register, whereas the taluk register should have as many columns as there are taluks and the amount of each voucher should be posted in the column for the taluk concerned. The subsidiary registers for these payments both at Headquarters and taluks should be posted by means of carbon paper, so that the Comptroller's copies would be ready simultaneously as the registers are being written up. At the end of the month the total of these payments for each taluk should be compared with the total shown in the monthly account received from the taluk concerned.

For the other classes of payments mentioned in the preceding para, the total daily payment at each taluk under each head should be entered in the respective taluk register in Form D under the head concerned. At the end of the month each taluk will send carbon copies of these registers as mentioned already and the totals of these should be compared with the monthly totals of the registers maintained at Headquarters and the carbon copies of the taluk registers should be sent in original to the Account Office together with similar carbon copies of the registers maintained for the Headquarters treasury.

Compilation of Taluk receipts.

19. In the case of receipts, the Comptroller does not want the challans of the transactions or any record of them in detail day by day. All that he requires is an account showing the classification under detailed heads of the total receipts including Headquarters and the taluks. For this purpose the monthly totals of schedules received from the taluks should be posted in the corresponding subsidiary registers maintained at Headquarters below the monthly totals for Headquarters under the detailed heads under each major head and the grand totals of these by detailed heads should be posted in the cash account intended for the Comptroller. The cash account will therefore have to be prepared at the end of the month but should not involve any labour as only the totals for the Headquarters and all the taluks taken together are to be entered from the Headquarters subsidiary registers mentioned above. A form of the cash account is appended (Form F). The totals of the monthly schedules received from the taluks should be compared with the total receipts under the head as recorded in the taluk subsidiary registers maintained at Headquarters. The daily schedules of unclassified miscellaneous items should be checked with the challans and classified in a separate subsidiary register. If any items cannot be classified even at Headquarters they should be posted in a separate register and an extract of this register should be sent with the monthly accounts to the Account Office.

20. The registers to be maintained by District and Taluk Treasuries and the accounts to be rendered by them are as follows :—

A. Registers to be maintained at Taluk Treasuries.

1. A register of revenue receipts in which separate sets of pages should be set aside for each class of revenue, there being separate columns for each detailed head under which the revenue is to be classified—Form A.
2. Receipt registers of Revenue deposits and Judicial deposits of different Courts.
3. Register of repayment of deposits.
4. Register of cash orders issued.
5. Register of cash orders paid.
6. Register of Gazetted Officers drawing salary at the Taluk Treasury.
7. Register of payments on account of salary, etc., bills and miscellaneous payments.
8. File of permanent payment orders for pensions.
9. Register of payments on account of pensions.
10. Register of receipts and payments on account of Local Funds and Municipalities with separate columns for each Local Fund and Municipality, both on the receipt and payment side.
11. Register of receipts and payments from and to the Post Office.
12. Register of other receipts and payments on account of the British Government.
13. Register of miscellaneous receipts such as advances, Life Insurance Premia in cash, etc.
14. Cash book.

B. Accounts to be rendered by Taluk Treasuries to District Treasuries.

Daily.

15. A cash account in Form E.
16. Carbon copies of registers Nos. 4, 5, 7, 11, 12 and 13.
17. Challans for receipts in registers Nos. 4, 11, 12 and 13.
18. Vouchers entered in registers Nos. 5, 7, 11 and 12.

Bi-monthly and Monthly.

19. A cash account in Form E showing on the receipt side the totals from registers 1, 2, 4, 10, 11, 12 and 13 and on the payment side, the totals from registers 3, 5, 7, 9 10, 11, 12 and 13.
20. Carbon copies of registers 1, 2, 3, 9 (bi-monthly) and 10 payment side, with vouchers for entries in registers 1, 3, 9 and 10.

C. Registers to be maintained at District Treasuries.

For Headquarters Transactions.

1. A register of revenue receipts in which separate sets of pages should be set aside for each class of revenue, there being separate columns for each detailed head under which the revenue is to be classified in Form A.
2. Receipt registers of deposits of different kinds and different Courts.
3. Register of repayment of deposits.
4. Registers of cash orders issued on each Taluk Treasury.
5. Register of cash orders paid on account of each taluk.
6. Register of Gazetted Officers drawing salary at headquarters of District Treasuries.
7. Register of payments of salary and travelling allowance bills of Gazetted Officers.
8. Register of payments of bills for Establishments on Provincial or Circle Scales.
9. Register of payments of establishment bills, travelling allowance bills of all establishments and contingent and other miscellaneous bills, excluding work bills of the Public Works Department.

10. Register of payments of Public Works work bills.
11. File of pension pay orders for pensions payable at headquarters.
12. Register of payments on account of Mysore pensions.
13. Register of receipts and payments on account of Local Funds and Municipalities with separate columns for each Local Fund and Municipality both on the receipt and payment side.
14. Register of receipts and payments from and to the Post Office.
15. Register of other receipts and payments on account of the British Government.
16. Register of miscellaneous receipts, such as Advances, Life Insurance Premia in cash, etc.
17. Register of Remittance Transfer Receipts issued.
18. Register of Remittance Transfer Receipts paid.
19. Register of Supply Bills issued.
20. Register of Supply Bills paid.
21. Cash Book.

D. Registers to be maintained at District Treasuries for the compilation of Taluk Treasury Accounts.

To be posted daily.

1. An abstract cash account for each Taluk Treasury in Form D.
2. A detailed book of payments on account of salary, etc., bills in which separate sets of pages should be set aside for each of the following kinds of payments and there should be separate columns in every case for each taluk :—
   (*a*) Salary and Travelling allowance of Gazetted Officers.
   (*b*) Bills for establishments on Provincial or Circle Scale.
   (*c*) Establishment bills, travelling allowance bills of all establishments, contingent bills and other miscellaneous bills excluding work bills of the Public Works Department.
   (*d*) Public Works work bills—
   In the above four cases each bill or voucher should be posted in the register as a separate item.
   (*e*) Daily total of the above four classes of payments made at each Taluk Treasury.

E. Registers to be maintained at District Treasuries for the consolidation of the Accounts of Headquarters and Taluk Treasuries.

To be posted monthly.

At the end of every month, the totals of the receipts as shown in the monthly cash accounts received from Taluk Treasuries should be posted in the corresponding registers in list C and monthly grand totals for the whole treasury including taluks should be obtained. Similarly in the case of payments, the bi-monthly totals from the registers in list D should be posted in the corresponding registers in list C and bi-monthly totals for the whole treasury including taluks should be obtained. These totals should then be posted into the cash account and the lists of payments. In the case of the latter, separate grand totals should also be made every month from the 1st to the 10th and from the 11th to the last day of the month.

F. Accounts and Vouchers to be rendered to the Account Office.

1. Bi-monthly carbon copies of registers 7, 8, 9, 10, 12 and 14 of list C and registers 2(*a*), 2(*b*), 2(*c*) and 2(*d*) of list D, with vouchers including taluk transactions. The second list should show also monthly totals including taluk transactions of registers 13, 14, 15, 18 and 20.
2. Original bi-monthly carbon copies of registers 9 and 10 in list B received from Taluk Treasuries with the vouchers.

3. Monthly cash account showing the monthly totals including taluk figures of the receipts shown in registers 1, 2, 4, 10, 11, 12, 13, 14, 15, 16, 17 and 19 under all the detailed heads contained in the registers.
4. Monthly carbon copies of registers 2, 3, 17, 18, 19 and 20 and payment side of 13, 14 and 15 with payment vouchers in support.
5. Original monthly carbon copies received from Taluk Treasuries of registers 2, 3, and 10 (payment side).

Payments at Bangalore on account of salary and establishment bills to be made only on pre-audit cheques.

21. It should be mentioned here that it will not be necessary for the Bangalore Treasury to maintain any subsidiary registers for payments of salary, etc., bills at headquarters nor to render to the Account Office any lists of payments of such bills. These payments are at present made partly on bills pre-audited and passed for payment by the Comptroller and partly on bills presented to the Treasury direct and not pre-audited by the Comptroller. In future, as suggested in another note, all bills for salary, establishment, contingent and travelling allowance, whether appertaining to the District or Taluk Establishments or to the Headquarters Establishments located at Bangalore, as well as those for advances and loans and other miscellaneous payments should in the first instance be submitted to the Comptroller's Office which should issue cheques on the District Treasury in payment of the bills after they have been pre-audited. The treasury should not make any payments on these accounts except on pre-audit cheques issued by the Comptroller. As suggested in the note on pre-audit payments, the Treasury Officer should send a daily list of the pre-audit cheques paid by him and the total amount paid on account of them should be shown in the bi-monthly lists of payments. Other payments, namely, pensions, repayments of deposits, payments to Local and Municipal Funds, to the Post Office, etc., may continue to be made by the Treasury Officer direct and the procedure to be followed in regard to them should be the same as in other treasuries.

Comptroller to prescribe forms of subsidiary registers.

22. The list of subsidiary registers suggested here is not probably exhaustive but the Comptroller should be able to complete it and prescribe forms for all the different registers to be maintained. Treasury Officers should be prohibited from opening any registers not prescribed by the Comptroller. If any Treasury Officer considers it necessary to open any register, he should do so only with the previous sanction of the Comptroller and his approval to the form in which the register is to be maintained.

Monthly Taluk Accounts.

23. It will not be necessary for the Treasury Officers to incorporate in their cash books, the transactions of the Taluk Treasuries every day. At the end of every month each Taluk Treasury Officer will send to the Treasury Officer his complete accounts for the month in the same form in which the Treasury Officer is required to submit his accounts to the Account Office except that for payments which are included in the lists of payments of the treasuries no detailed lists will be required. It will be sufficient if the total payment is shown in the monthly account. These monthly totals will be first compared with the subsidiary registers maintained at the Treasury and then the totals will be posted in the main subsidiary registers at the headquarters at the end of the month and the grand totals of the transactions of the Headquarters Treasury and Taluk Treasuries will be posted in the accounts rendered to the Account Office. This is the general outline of the procedure to be followed at Treasuries and Taluk Treasuries. It should also be adopted as a general principle that any check which is exercised at the Taluk Treasury and any detailed registers which are maintained at the Taluk Treasuries need not be exercised or maintained again at headquarters. Thus a detailed check is exercised at each Taluk Treasury for repayments of deposits. Such a detailed check is unnecessary at Headquarters again. The check exercised at the Taluk Treasuries and in the Account Office should be quite sufficient.

The Payment of Salary and Establishment Bills.

24. The procedure in regard to the payment of the above bills both at treasuries and sub-treasuries should also be elaborated in the light of the following remarks. Whenever there is any change in the salary and allowances of a Gazetted Officer, the Comptroller notifies the change both to the officer concerned and the Treasury where they are payable. The Treasury Officer has thus to pay only the amounts authorised by the Comptroller. For

this purpose, he keeps a register in which one page is set apart for every Gazetted Officer and in this practically all the details which are given in the salary slip and which are also recorded in the Audit Register in the Comptroller's Office, are also recorded in the Treasury and the Treasury clerk on presentation of a salary bill is required to examine it and see that all the details given in the Audit Register correspond with the details given in the salary bill. The clerk, therefore, has to perform practically the same duty which is performed in the Audit Office by the Gazetted Audit clerk. In regard to Establishment Bills also a similar procedure is followed with the exception that individual names are not entered in the Treasury Register but the whole establishment is shown in one line and the total sanctioned cost is shown against it. All the twelve months' payments are recorded in separate monthly columns and are compared with the total sanctioned scale to see that no excess is drawn. The salary and establishment bills are then passed on to another clerk who notes in different registers all the different deductions made from the bills by names of the individuals concerned. Thus he keeps a separate register for deductions on account of State Insurance Fund, one for recoveries of house-building advances, one for recoveries of the cost of sites purchased in Basavangudi Extension, one for the same purpose in Malleswaram Extension, one for State Provident Fund deductions, one for objection book advances, one for miscellaneous purposes such as recoveries of house rents, depreciation of electrical fittings, recoveries on account of loan scholarships granted, forest remittances and cash remittances by other departments such as, Public Works, Bangalore City Water Works, etc. All this elaborate procedure is quite unnecessary. The net amounts shown in the salary slips as payable to the officers need only be shown in the treasury or sub-treasury register in which only one horizontal line should be set apart for each Officer and the dates on which the twelve months' salaries are disbursed should be noted in 12 monthly columns. The amounts need not be noted at all. Nor should any registers be maintained for the deductions made. Only the net amount should be charged and entered in a separate register of payment of salary and Travelling Allowance Bills of Gazetted officers and in a schedule which should therefore be an exact copy of the register and should be prepared by means of carbon paper. The daily total of the register should be carried to the cash book and the totals from the 1st to the 10th and from the 11th to the last day of the month should be shown in the two lists of payments, being supported by the schedule referred to above. When the payments have to be made at a sub-treasury, the sub-treasury officer should be required to maintain the register and the Treasury Officer should only maintain a record that he has transferred the necessary authority to the sub-treasury.

25. In regard to establishment, it is the practice of the Comptroller at present to communicate to Treasury Officers, all sanctions to alterations in establishments. The Treasury Officer keeps a separate register showing the sanctioned monthly cost of each establishment and the payments made on account of it month by month. All this is quite unnecessary as the Treasury Officer cannot possibly exercise any check over payments on account of establishment, unless he maintains a detailed audit register in the same form in which it is maintained in the Comptroller's Office. The present practice should therefore be changed. The Comptroller need not in future communicate any orders regarding establishment changes to the Treasury nor need Treasury Officers keep any special detailed register for recording such changes. He should examine all establishment and contingent bills arithmetically and record the payment in a subsidiary register and carry forward the daily total from this register into his cash book. A carbon copy of the subsidiary register should be maintained and sent to the Audit Office with the bi-monthly lists of payments. The drawer of the bill is entirely responsible for overcharges in establishment, travelling allowance and contingent bills. The responsibility of the Treasury Officer is confined to seeing that the arithmetical computations in the bills are correct and that there is nothing palpably wrong in them. (Please see Article 13 of the Civil Account Code.) It is therefore not necessary for Treasury Officers to maintain any detailed audit registers for these charges and the registers maintained at present should therefore be discontinued.

Remittance Transfer Receipts, Supply Bills and Cash Orders.

Advices unnecessary

26. At present every Treasury Officer issuing Remittance Transfer Receipts and Supply Bills sends an advice of the bills issued by him to the officer in charge of the Treasury on which they are issued. The

latter maintains a register of all these advices and notes the payment against each advice when the bill is paid. The register is certainly unnecessary as it is sufficient if the advices are filed in chronological order and the payments are noted on each advice as it is made. But the present system of sending advices should, in my opinion, be changed. These bills are issued in special printed forms and bear the signature of the Treasury Officer and also the Treasury stamp. They are invariably drawn in favour either of Government Officers or well known private persons, and there is no chance of forgery. Millions of money orders are issued by the Post Office and simply transmitted by ordinary post to the paying offices and no advice is sent. They are issued mostly in favour of private persons and still forgeries are unknown. Similarly in the case of Remittance Transfer Receipts and Supply Bills also, issued by one District Treasury upon another, advices are quite unnecessary and should be discontinued. The receipts and payments are checked in detail in the Audit Office and no erroneous payment can escape detection and as the parties are always known to the Treasury Officer, any overpayments or wrong payments can always be rectified on discovery by the Audit Office.

Taluk Treasuries should be authorised to issue R. T. Receipts on District and other Taluk Treasuries.

Following the practice in British India, Taluk Treasuries are not authorised to issue Remittance Transfer Receipts. Whenever such a Remittance Transfer Receipt is required to be issued by a Taluk Treasury, it receives the amount and sends an advice to the District Treasury which issues the Transfer Receipt on the District Treasury concerned and if the remittance is to a Taluk Treasury under the latter, the latter again issues a Cash Order on the Taluk concerned. The procedure is thus extremely round about and may be necessary in British India where there are hundreds of sub-treasuries under the jurisdiction of 9 different Accountants-General and direct transactions between them would necessitate very complicated work in the Account Office for their adjustment. The case of Mysore is very different. The number of Taluk Treasuries is comparatively small being less than one fourth the number of District Treasuries in British India and they are all under the jurisdiction of the same Account Officer. The present procedure involves unnecessary delay extending sometimes to months in the payment of these Remittance Transfer Receipts. The appended statement 3 has been furnished to me by the Registrar of Co-operative Societies which shows the enormous delay which now takes place in the payment of remittances made by Co-operative Societies to the Mysore Provincial Bank. The delay sometimes extended to several months and in a few cases the money has not been paid yet even though it was received in Taluk Treasuries nearly a year ago. The loss incurred by the Societies in the shape of having to pay extra interest is considerable and in many cases, the Societies would have gained if they had made the remittances in currency notes by registered post instead of availing of the concession of free Remittance Transfer Receipts. The procedure should therefore be changed and Taluk Treasuries except those at headquarters of districts should be authorised to issue Remittance Transfer Receipts on other District Treasuries direct as well as on all other Taluk Treasuries direct.

27. Cash orders are also issued in favour of Government Officers in 99 per cent of cases. In their case also no advice need be sent to the Officer on whom the Cash order is issued. They may be paid and checked by Treasury Officers as at present, but without an advice.

Cash orders for private purposes.

28. Cash orders are at present authorised to be issued in order to enable amounts collected by one Court in favour of a litigant to another Court where it is convenient for the litigant to receive payment. This is a concession granted to private persons for which I can see no justification. A private litigant has no right to expect that decrees executed by him and amounts realised by Courts of Law away from his residence should be remitted to him by the State free of charge. This practice of allowing these remittances to be made free of charge should be discontinued. If the amounts are remitted by Cash orders or Remittance Transfer Receipts, a premium on a sliding scale similar to the commission charged on money orders should be charged in every case.

Issue of Remittance Transfer Receipts on private purposes.

29. The Comptroller's Office at present evidently does not check whether Remittance Transfer Receipts issued can actually be issued under the rules, say for instance, the Remittance Transfer Receipt issued by the Kolar District Treasury No. 5227, dated 19th September 1916 on Devanhalli Taluk

Treasury for Rs. 54-10-0 on account of process fee on suit No. 30 for money received from Hussain Sahib of Chikballapur (2) No. 70—156, dated 30th October 1916, issued by Mysore on Channapatna Taluk for Rs. 3 received from Chief Commandant, Mysore Horses, and (3) Kolar District No. 45, dated 31st October 1916, in favour of the Subordinate Judge, Bangalore, on account of attachment amount.

Counterfoils unnecessary.

30. At present counterfoils are kept of Remittance Transfer Receipts and Supply Bills showing their number, date of issue, the payee's name, the drawee's name, the amount and the fact whether they are issued on receipt of cash or by transfer. The bills are also recorded as soon as issued, in a register which shows all the above particulars and gives some additional information also. This register should serve the purpose of the counterfoils which should therefore be discontinued.

Remittance Transfer Receipts on taluks.

31. Remittance Transfer Receipts appear to be issued by other District Treasuries on Taluk Treasuries of Bangalore District though not permissible under the rules and the advice is sent in every case to the District Treasury. The Treasury Officer on receipt of the advice from the issuing office, issues another advice on the Taluk Treasury on which the Transfer Receipt is actually issued and the Taluk Treasury makes the payments on presentation of the Transfer Receipt on the authority of the advice received from his own District Treasury. The procedure is too round about; either Remittance Transfer Receipts should not be issued on Taluk Treasuries at all or if they are issued on Taluk Treasuries, the Taluk Treasury Officers should have authority to pay them without the District Treasury advice. The authority at present issued by the District Treasury is nothing but a farce, because the District Treasury issues such authority on receipt of an advice from the issuing treasury but without seeing the Transfer Receipt, so that the authority is nothing but a communication of the advice to the Taluk Treasury. The Taluk Treasury Officer might just as well pay the amounts himself and if an advice has to be sent it might just as well be sent direct to the Taluk Treasury Officer by the issuing Treasury Officer.

Register of Remittance Transfer Receipts issued.

32. The register of Remittance Transfer Receipts issued is at present maintained separately for each district on which they are issued. Thus, there are 7 volumes of such registers in each treasury. In future, there should be only one register where the issues on all districts should be entered one after another in chronological order.

Miscellaneous.

Stamping date and number on vouchers.

33. At present there is a clerk whose duty it is to stamp at the end of the day, every voucher paid, with a stamp supplied by the Comptroller and to enter in it the number of the voucher and the month in which it is paid. This stamp is generally impressed on the body of the voucher and disfigures the appearance of the voucher and some times obliterates the figures on it. Every printed form of voucher has a printed heading to show the number of the voucher and the month of payment. These particulars should therefore be entered in the space allotted for the purpose at the time when it is passed for payment by the Accountant and a special stamp is quite unnecessary. The Comptroller's seal for the enfacement of the vouchers and bills ought therefore to be withdrawn from every treasury. In any case, they should not be used in future.

Credit of items of revenue to deposits.

34. At present a large number of items are unnecessarily credited under 'deposits' in the first instance. They are really revenue but their final credit to Government depends on some formal orders required from a superior authority or are advance collections made as security deposit for the ultimate payment of the total revenue due in the year. All these amounts should be credited to revenue directly they are received. "Revenue deposits" certainly is not the proper head for their exhibition. If, in any case, the amounts are to be returned to the parties owing either to the refusal of the higher authority to confirm the transaction or for some other reason, the amounts can be treated as ordinary refunds of revenue. As regards security deposits, they should also be credited as revenue direct, the departmental officers including them in the

demands for the months in which they are credited. It will not then be necessary to make any transfer adjustments from deposits to revenue at the end of the year.

Crediting items of revenue to the 'deposit' head pending completion of formalities is against all principles of account. Please see Article 246 of the Civil Account Code. Whether the transaction is a receipt or payment, if it is really on account of revenue due to Government or on account of a payment due by Government, the sooner it is credited or debited to a final head the better. Revenue and expenditure of Government should never be kept under a deposit head unless it cannot possibly be avoided.

Check of deposits in both District and Taluk Treasuries.

35. Detailed deposit registers are maintained both in the District Treasury and Taluk Treasuries and also in the Comptroller's Office. The same thing is thus checked in three different offices. In future, as Taluk Treasuries must maintain these registers in order to enable them to repay the deposits on repayment vouchers when they are presented to them duly passed for payment by the Court or other departmental Officer, it is not necessary that detailed registers should be maintained for them in the District Treasury also. Taluk Treasuries should send carbon copies of their deposit registers, at the end of the month to the District Treasury Officer, who will forward them in original to the Audit Office without keeping a copy of them, but after comparing the total receipt or payment with its accounts.

Register of Receipts of the Civil Cuorts Deposits.

36. Two numbers are at present given, one serial number for the particular Court and the other a serial number for all the Courts. The second number is unnecessary.

Sandalwood Deposits.

37. Amounts are paid as deposits into the treasury by firms purchasing sandalwood. Intimation is sent about these amounts to the Conservator who wants the total amount paid up to date and paid by a particular depositor to be also intimated. The Conservator ought to keep a register of these deposits and he ought to know what the total amount at credit of a particular depositor is. All that the treasury need communicate to him in future is the amount received on a particular occasion to the credit of a particular depositor.

On receipt of this intimation, the Conservator should post this in his own register which should enable him to find out the total amount at credit of a particular depositor. The special ledger account maintained in the treasury for each depositor should therefore be discontinued. These deposits should be treated by the treasury in the same way as other deposits; the only special procedure followed being that an intimation has to be sent to the Conservator as they are not always received through him.

Deposits by Revenue Survey Officers.

38. At present, the funds placed at the disposal of the Revenue Survey Department by means of Letters of Credit are apportioned among the several subordinate officers who draw the full amount allotted and keep it under "Revenue Deposits" and draw Funds from time to time on refund orders. This is quite irregular. Government Funds should never be drawn and placed under "Deposits." The Letters of Credit may be apportioned among subordinate officers but they should draw against these credits by cheques, only when the funds are actually required for disbursements.

Receipt of fees for School-Leaving Certificate Examination.

39. At present the application of each candidate for the School-Leaving Certificate Public Examination and also the Lower Secondary Examination is submitted in original to the Treasury Officer with the admission fee and the Treasury Officer is required to acknowledge the receipt of the amount on the application itself and to return it to the Headmaster of the school concerned. He has also to maintain a detailed register in which each application is entered as it is received and a copy of it is sent to the Comptroller. All these throw an unnecessary amount of work on the Treasury Officer. In future each Headmaster should be required to remit the amount received by him on account of these fees in two instalments to the Treasury with a consolidated list in duplicate by means of carbon paper of all the candidates whose fee is included in the remittance made by him. The Treasury Officer will sign both these and will retain the duplicate for use in his office and at the end of the month will send it to the Comptroller with his monthly accounts. He will return the other copy duly acknowledged to the Headmaster making the payment. The latter will send the list to the Secretary to the Board

for the award of Secondary School-Leaving Certificates in Mysore, or to the Local Examination office as the case may be with the applications of the candidates which will enable the Secretary to satisfy himself that the fees have been actually paid into the treasury. At the end of the period fixed for the receipt of these fees, the Comptroller will forward a consolidated statement of the total amount credited by the different treasuries in Mysore on account of these fees to the Secretary and this will enable the latter to examine all the receipts by him from the Headmasters of the different schools with the applications of the candidates.

Collecting Savings Bank Forms.

40. I have seen the forms in use in connection with the above. The forms are not well devised and involve unnecessary waste of stationery in connection with the collection of the small amounts. There is first the receipt form in triplicate, then the Cash Book for the Collector, a Journal of Deposits, a Journal of Withdrawals and finally the pass-book for the depositor himself. Then there are also two kinds of withdrawal forms.

So many books are quite unnecessary. One simple book of receipts ought to be quite enough. One page of it should be set aside for recording the receipts by the Collector daily, each line being numbered consecutively in print and one line being used for recording each amount received. Below this, the next two pages of the register should contain the same number and particulars exactly similar to the page with the different lines bearing the same number as the top page in print. The only difference between the two pages being that in the second and third pages the lines will be perforated. These pages will invariably be prepared by carbon paper and as each line is written the portion relating to it on the third page should be torn off and made over to the party duly signed by the Collector as soon as written up. This will be the party's receipt for the money paid. The top page will remain in the register and will be totalled at the end of the day and brought to the treasury where it will be signed by the Treasurer first, in token of having received the money and by the Accountant next in token of having entered the amount in the respective ledgers. The second copy will be forwarded to the Comptroller with the Savings Banks Accounts and in support of the entries in the Journal which will contain one entry for each Journal.

There should be another register for withdrawals paid by the Collector. In this, there should be two sets of pages containing the same particulars and produced by carbon paper. One of these, the Treasury Officer will tear up and will be his Journal of Withdrawals for the Comptroller and from the other he will record the withdrawals in his ledger. No account has at present been provided for the amount to be paid by the Collector by withdrawing the amount from the treasury (not in recoupment of his imprest), and after a time it will not be possible to make out easily the balance of this amount in his hands.

There should be a register for this purpose also, where the Treasury Officer will enter as receipts all the amounts paid by him to the Collector, not in recoupment of his permanent advance but on presentation of withdrawal forms on behalf of depositors; on the payment side of the register, the Collector will note the payments when they are made by him. This will always show the balance in the hands of the Collector and the Treasury officer will be able to verify it when he wants.

No separate receipt book, cash book, journal of deposits or journal of withdrawals should be necessary.

The rules also provide that all registers should be delivered by the Collector to the Treasury Officer at the end of the month. I have seen some of these, with a large number of blank pages showing the enormous quantity of stationery wasted for nothing. I see no object in this and would require the Collector to use the same book until it is finished.

Collections by Departmental Officers in Bangalore.

41. The Electrical Department and other departments in Bangalore make a part of their collections by means of cheques either on the Bank of Madras in Bangalore or other Banks. These cheques are now sent by the officers concerned to the Bangalore District Treasury and the Treasury Officer sends them to the Bank of Madras for realisation and credit to the Dewan's personal account. The Treasury Officer makes a transfer adjustment in his account crediting the respective departments by debit to the Bank of Madras as a remittance and in the Bank's account these amounts are credited as remittance from the treasury. In future, all these

adjustments should be avoided. The respective officers receiving these cheques should send them direct to the Bank of Madras with challans showing the classification of the amounts paid in for credit to the Dewan's account and the Treasury Officer should have nothing to do with them in future. The Bank will submit weekly accounts to the Comptroller with challans received by it from the respective officers and the Comptroller will classify these under the respective heads.

Register of Permanent Pay Orders.

42. The only object which it serves is to show how a particular P.P.O. is disposed of, either by transfer to the Comptroller or to some other treasury. It should, therefore be in the simple form now prescribed in the C. A. Code.

Form of Pension Register.

43. At present, a number of registers are maintained for payments of pensions. In future, only one register should be maintained in Form H. A copy of it made by carbon paper may be sent to the Comptroller showing the payments from the 1st to the 10th and from the 10th to the last day of the month.

Challans for Land Revenue collections.

44. Land Revenue collections are paid into the treasury with Irsal-patti (challans) in duplicate separately for each village by one and the same person on the same day. This increases the number of transactions in the treasury unnecessarily. The Irsal-pattis relating to several villages under the charge of one Shanbhog should in all cases be noted by one and the same Hobli Gumasta, and a separate challan for each village for his purposes should therefore be unnecessary and should not be prepared especially as it is not necessary for the treasury to note villagewar collections in the treasury subsidiary registers. The Shanbhog should prepare one challan for the payments made by him on any day but to facilitate the work of the Hobli Gumasta he should note the collections of the different villages one after another; the collections being shown in separate money columns according to their nature, and the grand total of all the villages under these different detailed heads should be shown in the challan, so that these totals may be posted by the treasury clerk directly into his subsidiary register. This will reduce the work of the Nagadi Gumasta to a substantial extent. As the Shekdar's or Shanbhog's Vasuli Book is also presented along with the challan to the departmental gumasta (*vide* para 39, Taluk Treasury Manual) it should be easy for the gumasta to check the entries in the challan with the details given in the Vasuli Book.

Accounts Establishment required for Treasuries and Sub-Treasuries.

Desirability of having a provincial Treasury Accounts establishment for the whole State under the Comptroller.

45. If my suggestions for the simplification of the method of receiving and paying money from Treasuries and Sub-Treasuries and of compiling the accounts, are adopted, there will be a considerable reduction in the work both at Headquarters and Taluks and it will be possible to reduce the existing number of men employed at Headquarters. The pay of the establishment employed at Headquarters and specially at Taluks is, however, very small. The language adopted by the State for its administration is English and accounts are submitted to the Comptroller in that language. It is therefore very desirable that every member of the establishment both at District and Taluk Treasuries should know English. The pay of a Nagadi Gumasta at the Taluk Treasury varies at present, from Rs. 15 to 25 and it is impossible to get at this rate of pay, a decent man capable of doing the work required with any intelligence. The Treasury establishment also forms at present a part of the General Revenue establishment and I am told that generally speaking Deputy Commissioners who control the whole establishment attach very little importance to Treasury work and do not hesitate to transfer to the Treasury men who are found to be indifferent in the other branches of his office and good work in the Treasury does not count for much in favour of the men concerned. I therefore suggest that there should be a Provincial service for the whole Treasury accounts Establishment under one central Officer who should be vested with the power of recruiting the service and also giving promotions to the members of the establishment. I am of opinion, that this central officer should be the Comptroller. He is the officer most interested in good work turned out by Treasuries and he is also an officer who is best able to judge as to how the work of any Treasury is being

performed. He is thus always in a position to appreciate the work of the establishment and to regulate promotions according to the merits of the staff. I have discussed this matter with the Comptroller and personally he is not in favour of this arrangement, his reason being the additional trouble which will devolve on him. But, he agrees with me that the principle is sound. The only other officer who could be placed in administrative charge of the establishment is the Revenue Commissioner, but, he will have very little opportunity of judging the quality of the work turned by the different Treasury establishments and will therefore have to depend entirely on reports of Treasury Officers in regulating the promotions of the men concerned. The Comptroller also will certainly have to get similar reports from Treasury Officers, but, he will be in a position to verify them from the condition in which the accounts are actually rendered to him, while the Revenue Commissioner will have no such opportunities. I am therefore of opinion that the Comptroller is the Officer best qualified to be placed in administrative charge of the Provincial Treasury accounts establishment.

Strength and pay of the Provincial Service.

46. The pay of this establishment at present varies from Rs. 15 to about Rs. 30, with some special appointments, namely—Head Accountants of Treasuries whose pay in the case of 5 Treasuries is only Rs. 40, in two cases Rs. 50 and in one case Rs. 60 to 85. These rates of pay are too low and it is impossible to get at these rates, qualified men capable of doing the work properly. The bad work and the delays in rendering accounts are in my opinion due in no small measure to the quality of the men now employed. I therefore propose that the rates of pay allowed to these men, should be very considerably raised. But, it will be possible to meet a considerable part of the increase by reducing the strength of the establishments now employed at Treasuries. The strength of the account branch at Headquarters of all the Districts at present is 73 clerks. I think it would be possible to reduce the number to 48. There are 68 Taluks with 68 Nagadi Gumastas. With the abolition of the Taluk Treasuries at Headquarters of districts, the number should be only 60. I would suggest that the designation of these appointments be altered to Taluk Accountants and that they should also form a part of the Provincial Treasury establishment. The total of this establishment would then be 48+60 or 108. To this I would add 10 per cent, that is 11 men, as a reserve to provide for leave vacancies and also for training. These 11 persons would be probationers as long as they cannot be confirmed in permanent vacancies and would undergo training, say, for six months in the Comptroller's Office, for six months in the Headquarters Treasury and for three months in a Taluk and would thereafter be available to act in the place of permanent men on leave. They would get a pay of Rs. 20 during their probationary period, but would act in a higher grade when they are posted in place of permanent men. The minimum qualification required for admission to the service should be the passing of the Matriculation Examination or the corresponding Secondary School-Leaving Certificate Examination. The recruitment should be made entirely by a competitive examination, to be held under the supervision of the Comptroller in Bangalore and the Headquarters of other districts. The subjects of this examination may be handwriting and composition, arithmetic and mensuration and elementary book-keeping. The probationers should not be confirmed unless they have passed a departmental examination in the elementary rules contained in the Civil Account Code, the Mysore Service Regulations and the District and Taluk Treasury Manuals. These probationers will always be utilised to fill up temporary vacancies in the permanent provincial establishment, due to the absence on privilege or long leave of the members of the establishment. The whole service including the probationers should thus be self-contained, and no acting appointments should be allowed in the service in consequence of absences on leave except that, as mentioned above, probationers may be appointed to act in the last grade when posted in place of permanent men and no outsiders should be brought into the service to fill up such temporary vacancies. The provincial service may be divided into 10 grades, namely—Rs. 25, 30, 35, 40, 45, 50, 60, 70, 80 and 100 and probationers should get a pay of Rs. 20 per month when not acting for any permanent man. The average pay of the present clerical establishment is Rs. 24 as 5 and according to the scale proposed by me it will be Rs. 35 as 6 or nearly 50 per cent more than the present rate. I however think this increase is absolutely necessary in the interests of the State. With the new rates of pay it ought to be possible to get a body of fairly well educated men, some of whom may be expected to have passed even the Intermediate Examination. There might even be a

sprinkling of graduates as they will have a fair chance of entering the Comptroller's Office ultimately if they are found to be good in Treasury work.

Strength of the Bangalore Headquarters Treasury establishment.

47. As regards the numerical strength of the proposed provincial establishment, I have examined the work of the Bangalore Treasury in great detail and in my opinion, the strength of the establishment required should be as follows:—

One Head Accountant.

One Assistant Accountant for payment of Pre-Audit and other cheques of all departments, for receipts from and payments to the Post Office, Local Funds and other departments, and for all deposit transactions.

One Assistant Accountant for receipt of revenue, Pension payments, issue and payment of Remittance Transfer Receipts and Supply Bills and other miscellaneous accounts.

One Assistant Accountant for Savings Bank work.

One Assistant Accountant as a general assistant for despatching work, registration of correspondence, keeping records, service books, stationery, etc.

One General Assistant.

Two Assistant Accountants for compilation of Taluk accounts and the accounts to be rendered to the Comptroller.

or a total of 8 men in all.

48. The Cash Branch now consists of a Treasurer on Rs. 100, a Head Shroff on Rs. 25—1—30, two assistant shroffs on Rs. 25 and 20, two gumastas on Rs. 15, and 5 gollars, namely, one on Rs. 10 and four on Rs. 7. The two gumastas are quite unnecessary. One is at present employed in recording receipts and payments in chronological order in a cash book although the Treasurer himself maintains a similar book. The maintenance of two cash books in exactly the same form by two men is quite unnecessary, specially when at the end of the day, the Treasurer's book is compared with the cash book maintained in the Accounts Branch and there is no possibility of any errors in the Treasurer's cash book escaping detection at the end of the day. The other gumasta is employed in maintaining the stamp account. The work of this Gumasta also is very light and cannot possibly occupy him for more than an hour or two a day. In another note I am suggesting the amalgamation of the Huzur and the District Treasury and the transfer of the Huzur Treasury Officer's work as Superintendent of Stamps, to the Treasury Officer, in charge of the combined Treasury With the introduction of the Pre-Audit system in Bangalore, the Treasury Officer's work will be substantially reduced, as in future he will not have to examine and pass for payment practically any salaries, pre-establishment, travelling allowance or contingent bills which will all be paid by means of Pre-Audit cheques. The passing and payment of these latter will involve very little work on the Treasury Officer himself. With this substantial reduction in his work, he ought to be capable of undertaking the work of the Superintendent of Stamps. In connection with this transfer, I shall discuss the question of the stamps establishment which will be required by the Treasury Officer. It is, therefore, not necessary to provide for a separate stamp gumasta as a part of the Treasurer's establishment. It is not also necessary to provide for so many as 5 gollars. Mysore Treasury has only three. Four should therefore be quite enough for Bangalore. But, their pay should be higher than at present. The four men may be on Rs. 12, 10, 9 and 9 respectively. These men are in charge of more responsible work than peons in as much as they have to move about in rooms where cash has to be constantly handled, to attend in the strong room and are also required to pay a small security. It is therefore very desirable that their pay should be higher than at present.

I have discussed this note with the Treasury Officer, Bangalore, Mr. M. Srinivasa Murti and he has agreed that with the simplification of work proposed the reduced establishment will be quite sufficient for the work.

Strength of the establishment required for other treasuries.

49. I have calculated the establishment required for the other Treasuries also on the basis of that required for Bangalore. Statement (1) shows the strength of the proposed establishment as compared with the existing strength and statement (2) is an abstract proposition statement showing the scale of pay which I propose in place of the existing scale. The net result is an increase in the cost

to the extent of Rs. 624⅔ per mensem or Rs. 7,496 per annum. But as I have mentioned above in para 6, it will not be necessary to employ any barr guard at any of the headquarters taluks in future. This guard consists of a Havildar on Rs. 14, a Naik on Rs. 12 and 6 sepoys on pay varying from Rs. 8 to 10 or about Rs. 80 per mensem per taluk. For the 8 headquarters taluks the cost is thus Rs. 640 or Rs. 7,680 per annum, so that the whole of the extra cost involved in the re-organisation of the District and Taluk Treasury Establishments will be met by the savings which could be effected by reducing the strength of the Barr Infantry. Whether this should be done or not is a matter for the consideration of Government and is not one on which I should express an opinion but from the point of view of the Treasury Establishment, as they will not be required in future, their cost should in fairness be taken as a set off against the extra expenditure involved by the reorganisation proposed by me. Thus the reorganisation proposed while improving the pay and prospects of the men to a very substantial extent, will not involve any extra expenditure whatever, but will lead to a small saving of Rs. 15 per mensem.

50. The new system may be introduced at Bangalore with effect from 1st March and after it has been found to work satisfactorily may be introduced in the other districts from 1st June next.

System may be introduced at Bangalore first as an experiment.

K. L. DATTA,
2-2-17.

STATEMENT 1—Showing the existing and proposed scale of District and Taluk Treasury Establishments.

	Bangalore		Kolar		Tumkur		Shimoga		Kadur		Chitaldrug		Mysore		Hassan		Total	
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
Accounts Branch.																		
District Treasuries.																		
Head Accountants	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	8	8
Assistant Accountants	14	7	6	4	6	4	8	5	5	4	7	4	13	8	6	4	65	40
Total ...	15	8	7	5	7	5	9	6	6	5	8	5	14	9	7	5	73	48
Taluk Treasuries.																		
Nagadi Gumastas	9	8	10	9	8	7	8	7	5	4	8	7	13	12	7	6	68	60
Cash Branch.																		
District Treasuries.																		
Treasurers	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	8	8
Shroffs	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	17	17
Gumastas	2	...	1	...	1	...	2	...	1	...	...	...	2	...	1	...	10	...
Gollars	5	4	2	2	2	2	3	2	2	2	2	2	3	3	2	2	21	19
Total ...	11	8	6	5	6	5	8	5	6	5	5	5	8	6	6	5	56	44
Taluk Treasuries.																		
Shroffs	9	9	10	10	8	8	8	8	5	5	8	8	13	13	7	7	68	68
Gollars	18	17	20	19	16	15	16	15	10	9	16	15	26	25	14	13	136	128
Menial Establishment.																		
District Treasuries.																		
Mutchis	1	1	...	...	...	...	1	...	...	...	...	...	1	1	...	...	3	2
Daffedars	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	8	8
Peons	5	4	2	2	2	2	2	2	2	2	2	2	3	3	2	2	20	19
Total	7	6	3	3	3	3	4	3	3	3	3	3	5	5	3	3	31	29

Present scale verified.

T. SUBBARAMIAH,
Asst. Comptroller.

STATEMENT 2.

District Treasury Establishment and Taluk Treasury Account Establishment.

Proposition Statement.

	PRESENT.		PROPOSED.	
ACCOUNT BRANCH.				
Head Accountants	1 at 60–5–85*	78¾	1 at 100	100
	2 „ 50	100	2 „ 80	160
	5 „ 40	200	2 „ 70	140
			3 „ 60	180
			6 „ 50	300
Assistant Accountants	1 „ 50	50	10 „ 45	450
	3 „ 35	105	15 „ 40	600
	1 „ 30–1–35	33¾	20 „ 35	700
	11 „ 30	330	27 „ 30	810
	21 „ 25	525	22 „ 25	550
	12 „ 20	240	11 „ 20	220
	15 „ 15	225		
	1 „ 10–1–15	13¾		
Nagadi Gumastas	17 „ 15–1–20	318¾		
	51 „ 20–1–25	1,211¼		
	141	3,431¼	119	4,210
CASH BRANCH.				
Treasurers	3 at 100	300	2 at 100	200
	5 „ 70	350	1 „ 80	80
			5 „ 70	350
Shroffs	1 „ 25–1–30	28¾	5 „ 30	150
	8 „ 25	200	15 „ 25	375
	8 „ 20	160	18 „ 22	396
	68 „ 15–1–25	1,473⅓	18 „ 20	360
Gumasthas	10 „ 15	150	15 „ 18	270
			14 „ 15	210
Gollars	1 „ 10	10	2 „ 12	24
	156 „ 7	1,092	75 „ 10	750
			70 „ 9	630
	260	37,641½	240	3,795
MENIAL ESTABLISHMENT.				
Mutchi	3 at 12	36	2 at 12	24
Duffadars	8 „ 8	64	8 at 10	80
Peons	10 „ 7	70	9 „ 9	81
	10 „ 6	60	10 „ 8	80
	31	230	29	265
Total of Taluk and District Establishment	432	7,425⅓	387	8,270
			Deduct pay of 11 Relief Clerks on Rs. 20	220
				8,050

* The present incumbment gets a personal allowance of Rs. 20 per month which is not included in the present cost.

Net Increase Rs. 624⅔ per mensem or Rs. 7,496 per annum without taking into account the saving in the charges for the Barr guard.

Against this should be set off the cost of the Barr guard now required at 8 headquarters taluk treasuries which will not be required in future *i.e.*, amounting to Rs. 640 per mensem or Rs. 7,680 per annum. The net result is thus a saving of Rs. 184 per annum.

Present scale verified.

T. SUBBARAMIAH,

Asst. Comptroller.

STATEMENT 3.

Statement showing dates of receipt of sums at Taluk Treasuries from Co-operative Societies for remittance to the Mysore Co-operative Provincial Bank and the dates on which such remittances were received by the latter.

Serial No.	Co-operative Society or officer from whom received	Amount			Date of payment into Taluk Treasuries for remittance	When received by Provl. Bank
		Rs.	a.	p.		
1	Hon. Secy., Kunigal C. S. ...	60	0	0	29- 6-16	12-10-16
2	Inspr., C. S., Mysore	21	4	0	4- 7-16	15-12-16
3	Secy., Hole-Narsipur C. S. ...	100	0	0	26- 7-16	7-12-16
4	Inspr., C. S., Mysore	103	8	0	24- 5-16	3-11-16
5	Pavagada, F. B. U.	392	8	0	13- 6-16	not received
6	Kunigal C. S.	75	0	0	26- 7-16	12-10-16
7	Inspr., C. S., Arsikere	32	12	0	13- 6-16	10-10-16
8	Pavagada, F. B. U.	45	0	0	31- 7-16	not received
9	Arkalgud C. S.	400	0	0	8- 8-16	17-11-16
10	Anekal Sri Lakshmi Nilaya C. S. ...	306	4	0	30- 8-16	19- 9-16
11	Akkenhosahalli C. S., Channapatna ...	354	6	0	4- 9-16	Do
12	Secy., Sira C. S.	15	0	0	7- 9-16	not received
13	Secy., F. B. U., Maddagiri ...	30	0	0	Do	17-11-16
14	Do Pavagada ...	15	0	0	Do	21- 9-16
15	Secy., Hole-Narsipur C. S. ...	35	0	0	4-10-16	7-12-16
16	Secy., Hoskote C. S.	5	0	0	7-10-16	17-10-16
17	Secy., Arsikere C. S.	40	0	0	13-10-16	30-11-16
18	Pavagada, F. B. U.	150	0	0	16-10-16	Do
19	Hon. Supr., Mandya	25	0	0	23-10-16	13-11-16
20	Inspr., C. S., Mysore	36	4	0	8-11-16	15-12-16
21	Secy., Hoskote C. S.	10	0	0	17-11-16	not received
22	Heggaddevankote C. S.	103	8	0	5-12-16	20-12-16
23	Secy., Jagalur	100	0	0	8-12-16	22-12-16
24	Pavagada, F. B. U.	1,480	0	0	2- 1-17	not received
25	Maddagiri, F. B. U.	271	4	0	1- 2-16	Do
26	Do	51	4	0	5- 2-16	Do
27	Do	255	0	0	2- 5-16	Do
28	Do	140	0	0	9- 6-16	Do
29	Do	103	8	0	24- 3-16	Do

FORM

Form of Subsidiary

Date	Challan No.	Name of payer	I. Land Revenue			Daily totals carried to Subsidiary Register, Form B.
			1 Assessment on lands	2 Quit-rent of minor inam villages including kayamgutta	3 Miscellaneous	
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

A

Register of Receipts.

Date	Challan No.	Name of payer	II. FOREST						Daily totals carried to Subsidiary Register, Form B
			1 Timber and other produce removed by Government agency			2 Timber and other produce removed by private agency		3 Miscellaneous	
			(a) Timber	(b) Sandalwood	(c) Other produce	(a) Timber	(b) Other produce		
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

FORM

Subsidiary Register of the.....Taluk Treasury for the

Date	Land Revenue	Forest	Excise	Assessed Taxes	Stamps	Registration	Interest	Law and Justice Courts of Law	Law and Justice Jails	Police
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

B.

month of.....1917 for arriving at the total Revenue.

Education	Agriculture	Industries and Commerce	Medical	Sanitation and Vaccination	Receipts in aid of Superannuation Allowances and Pensions	Stationery and Printing	Miscellaneous	Army	Public Works	Daily total carried to Cash Book
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

FORM

Subsidiary Register of Receipts and Payments of the.....Taluk Treasury

Receipts.

Date	Challan No.	Payer's name							Daily total carried to Cash Book
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

C.

under Local and other Funds for the month of.....1917.

Payments.

Date	Voucher No.	Payee's name	Cheque No. or particulars of bill						Daily total carried to Cash Book
				Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.

FORM

Taluk Cash Book and Subsidiary Register for

Receipts.

Date	Revenue	Savings Bank Deposits	Local and other Funds	Civil Deposits	Revenue Deposits	Post Office	Cash orders	Miscellaneous	Total Receipts	Opening balance	Grand Total
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

D.

Taluks to be maintained at by District Treasury.

Charges.

Date	Salary, etc., and Miscellaneous Bills	Pensions	Savings Bank Deposits	Local and other Funds	Civil Deposits	Revenue Deposits	Cheques	Post Office	Cash orders	Total Disbursements	Closing balance	Grand Total
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

FORM E.

$\frac{\text{Daily}}{\text{Monthly}}$ Cash account of.....Taluk Treasury for.....1917.

Receipts		Rs. a. p.	Disbursements		Rs. a. p.
Total Revenue received	...		Bills paid and miscellaneous as per schedule.		
			Pensions	... ...	
Savings Bank Deposits...	...		Savings Bank Deposits	... ...	
Local and other funds	... ...		Local and other funds	... ...	
Deposits—			Deposits—		
Civil Deposits	... ...		Civil Deposits	... ...	
Revenue Deposits	... ...		Revenue Deposits	... ...	
Post Office	... ...		Post Office	... ...	
Cash orders as per schedule	...		Cheques	... ...	
Miscellaneous as per schedule	...		Cash Orders as per schedule	...	
Total Receipts	...		Total Disbursements	...	
Opening Balance	...		Closing Balance	...	
Grand Total	...		Grand Total	...	

FORM F.

Form of Monthly Schedule of Revenue.

Head of Receipt	Detailed Head	Amount	
		Detailed Head	Total Major Head
		Rs. a. p.	Rs. a. p.
I. Land Revenue.	1. Assessment on lands		
	2. Quit-rent of minor inam villages including Kayamgutta		
	3. Miscellaneous		
II. Forest ...	1. Timber and other produce removed from forest by Government agency—		
	(a) Timber		
	(b) Sandalwood		
	(c) Other minor produce		
	2. Timber and other produce removed from forests by private agency—		
	(a) Timber		
	(b) Other produce		
	3. Miscellaneous		
III. Excise ...	1. Arrack—		
	1. Duty		
	(a) Underproof		
	(b) Overproof		
	2. Shop rent		
	3. Receipts on account of arrack shops in the Cities of Bangalore and Mysore ...		
	2. Toddy—		
	1. Date trees		
	(a) Government shop rent		
	(b) Tree tax		
	(c) Tree rent		
	(d) Inam		
	(e) H. M. Territory		
	2. Bagani toddy—		
	(a) Shop rent		
	(b) Tree tax		
	3. Other receipts—		
	1. Ganja, Majum and Bhang		
	(a) Duty		
	(b) Shop rent		
	2. Special Liquors		
	3. Foreign Liquors		
	4. Beer		
	5. Akkiboja		
	6. Opium		
	(a) License fees		
	(b) Gain on sale of opium		
	7. Miscellaneous		

FORM G.

Register of Transfer Transactions.

Date	Serial No.	Challan No.	Voucher No.	Brief particulars of transactions	Heads of account		Amount	Daily total
					Debited	Credited		
							Rs. a. p.	Rs. a. p.

FORM H.

Register of Pension Payments for the month of..... 191 .

Date of payment	Serial No.	Name of pensioner	Amount of Pension paid			
			Civil pensions	Barr pensions	Gratuities	
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

Tidy Draft

G.R.S. 28]

File No. 170-16
Serial No. 2

*Diary No. of letter replied to*_____

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
( )

, *the* 191

READ—

Note dated 2nd ~~January~~ February 1917 of Mr. K.L.DATTA, Special Officer regarding simplification of work in District and Taluk Treasuries and reorganization of their establishments.

Date of issue 19-2-17

Signed by W Srinivasaiengar

ORDER THEREON.—No. 4633-5 8/19/2/17

Government are pleased to approve generally of the proposals of Mr. DATTA made in his note read above as far as simplification of work and revision of forms and registers ~~is~~ are concerned and direct that

over.

SUBJECT.

GPB—50,000—1-12-12

(2)
3-2-17.

the scheme be given effect to in the first instance, in the District of Bangalore from the 1st March 1917.

The administrative changes suggested by Mr. DATTA, e.g., the provincialization of the Treasury staff, transferring the control of the staff to the Comptroller, etc., are reserved for future consideration and orders on these subjects will issue in due course.

16.2.17

Financial Secretary.

To

The Comptroller to Government.

The Revenue Commissioner in Mysore with a copy of Mr. DATTA'S note.

Mr. K. L. DATTA, Special Officer—

Copy to Branch I.